

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2019

_____
President of the Board - Original Signature Required_____
Secretary of the Board - Original Signature Required_____
Chief School Administrator - Original Signature Required

Eric A Brandenburg

Contact Person

brandenburg@bsd.k12.pa.us

Email Address

June 18, 2019

Date

6/18/2019

Date

June 18, 2019

Date

(724)846-6600

Extn :1004

Telephone_____
Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blackhawk SD	COUNTY : Beaver	AUN : 127041603
-----------------------------------	--------------------	--------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019) ?

Yes ☒

No ☐

If yes, see information below, taken from the 2019-2020 General Fund Budget.

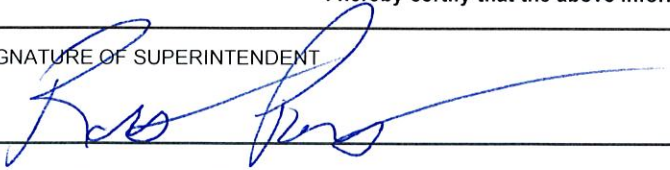
Total Budgeted Expenditures	\$38499344
Ending Unassigned Fund Balance	\$2671929
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.9%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 7-30-19
--	-----------------

DUE DATE: AUGUST 15, 2019

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-887(a)(1)

(03/2006)

School District Name : Blackhawk SD	County : Beaver	AUN Number : 127041603
---	---------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE May 14, 2019
--	-----------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

LEA :

Printed 9/5/2019 1:06:27 PM

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved for roof at elementary school
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Future budget shortfalls and emergency expenditure situations
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future capital projects, PSERS increasing cost, Cafeteria Fund negative Fund Balance

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,648,000
0850 Unassigned Fund Balance	2,952,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,600,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,055,537
7000 Revenue from State Sources	17,624,678
8000 Revenue from Federal Sources	543,700
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,223,915</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$42,823,915</u>

LEA : 127041603 Blackhawk SD

Printed 9/5/2019 1:06:30 PM

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,013,367
6112 Interim Real Estate Taxes	33,014
6113 Public Utility Realty Taxes	18,250
6114 Payments in Lieu of Current Taxes - State / Local	3,406
6120 Current Per Capita Taxes, Section 679	41,000
6140 Current Act 511 Taxes - Flat Rate Assessments	76,100
6150 Current Act 511 Taxes - Proportional Assessments	2,560,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	92,900
6700 Revenues from LEA Activities	12,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	290,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	42,000
6940 Tuition from Patrons	8,000
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$20,055,537
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,831,991
7220 Vocational Education	15,000
7240 Driver Education - Student	3,200
7271 Special Education funds for School-Aged Pupils	1,666,525
7311 Pupil Transportation Subsidy	1,345,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	285,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	235,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,000
7340 State Property Tax Reduction Allocation	861,627
7810 State Share of Social Security and Medicare Taxes	638,828
7820 State Share of Retirement Contributions	2,696,507
REVENUE FROM STATE SOURCES	\$17,624,678
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	282,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8517 NCLB, Title IV - 21st Century Schools	25,450
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	178,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,250
REVENUE FROM FEDERAL SOURCES	\$543,700
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,223,915

Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,014,381		
Amount of Tax Relief for Homestead Exclusions	<u>\$861,627</u>		
Total Approx. Tax Revenue:	\$16,876,008		
Approx. Tax Levy for Tax Rate Calculation:	\$17,987,476		

	Beaver	Lawrence	Total
2018-19 Data			
a. Assessed Value	\$261,276,586	\$8,145,000	\$269,421,586
b. Real Estate Mills	66.0000	21.1700	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$994,957,750	\$9,784,107	\$1,004,741,857
d. Assessed Value	\$261,930,017	\$8,093,800	\$270,023,817
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$17,244,255	\$172,430	\$17,416,685
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	99.02621%	0.97379%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$17,247,083	\$169,602	\$17,416,685
(f Total * g)			
i. Base Mills Subject to Index	66.0108	21.1700	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.51000%	93.51000%	93.51000%
k. Tax Levy Needed	\$17,812,316	\$175,160	\$17,987,476
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	68.0000	21.6400	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$17,811,241	\$175,150	\$17,986,391
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$17,124,764
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$16,013,367
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,014,381		
Amount of Tax Relief for Homestead Exclusions	<u>\$861,627</u>		
Total Approx. Tax Revenue:	\$16,876,008		
Approx. Tax Levy for Tax Rate Calculation:	\$17,987,476		

	Beaver	Lawrence	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	68.0571	21.8262	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,826,197	\$176,657	\$18,002,854
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$2,585.00	\$8,122.00	
Number of Homestead/Farmstead Properties	4804	98	4902
Median Assessed Value of Homestead Properties			\$27,800

Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,014,381		
Amount of Tax Relief for Homestead Exclusions	<u>\$861,627</u>		
Total Approx. Tax Revenue:	\$16,876,008		
Approx. Tax Levy for Tax Rate Calculation:	\$17,987,476		

	Beaver	Lawrence		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$861,627	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$861,627

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Beaver	261,930,017	68.0000	17,811,241				93.51000%		
Lawrence	8,093,800	21.6400	175,150				93.51000%		
Totals:	270,023,817		17,986,391	-	861,627	=	17,124,764	X	93.51000% = 16,013,367
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					41,000
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	41,000		41,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0		0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	35,000		35,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0		0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0		0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$100.00	\$0.00	100		100	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0		0	
Total Current Act 511 Taxes – Flat Rate Assessments						76,100		76,100	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,265,000		2,265,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	275,000		275,000	
6154	Current Act 511 Amusement Taxes			1.000%	0.000%	20,000		20,000	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0		0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0		0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0		0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0		0	
Total Current Act 511 Taxes – Proportional Assessments						2,560,000		2,560,000	
Total Act 511, Current Taxes								2,636,100	
Act 511 Tax Limit -->				1,004,741,857		X		12	
				Market Value				Mills	
								(511 Limit)	

LEA : 127041603 Blackhawk SD

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Beaver	66.0108	68.0000	3.02%	Yes	3.1%				
	Lawrence	21.1700	21.6400	2.23%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$100.00	\$100.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes	1.000%	1.000%	0.00%	Yes	3.1%				

LEA : 127041603 Blackhawk SD

Printed 9/5/2019 1:06:34 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,158,219
1200 Special Programs - Elementary / Secondary	4,700,749
1300 Vocational Education	1,530,163
1400 Other Instructional Programs - Elementary / Secondary	157,034
Total Instruction	\$22,546,165
2000 Support Services	
2100 Support Services - Students	849,289
2200 Support Services - Instructional Staff	996,635
2300 Support Services - Administration	2,448,569
2400 Support Services - Pupil Health	441,296
2500 Support Services - Business	412,549
2600 Operation and Maintenance of Plant Services	3,665,555
2700 Student Transportation Services	2,429,737
2900 Other Support Services	20,925
Total Support Services	\$11,264,555
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,309,246
3300 Community Services	7,500
Total Operation of Non-Instructional Services	\$1,316,746
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,091,878
5200 Interfund Transfers - Out	55,000
5900 Budgetary Reserve	225,000
Total Other Expenditures and Financing Uses	\$3,371,878
Total Estimated Expenditures and Other Financing Uses	\$38,499,344

LEA : 127041603 Blackhawk SD

Printed 9/5/2019 1:06:34 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,907,149
200 Personnel Services - Employee Benefits	5,953,234
300 Purchased Professional and Technical Services	13,540
400 Purchased Property Services	10,542
500 Other Purchased Services	844,878
600 Supplies	331,930
700 Property	85,268
800 Other Objects	11,678
Total Regular Programs - Elementary / Secondary	\$16,158,219
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,980,455
200 Personnel Services - Employee Benefits	1,314,969
300 Purchased Professional and Technical Services	132,000
500 Other Purchased Services	1,212,075
600 Supplies	39,850
700 Property	18,350
800 Other Objects	3,050
Total Special Programs - Elementary / Secondary	\$4,700,749
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	621,649
200 Personnel Services - Employee Benefits	401,735
400 Purchased Property Services	7,750
500 Other Purchased Services	426,884
600 Supplies	64,105
700 Property	7,300
800 Other Objects	740
Total Vocational Education	\$1,530,163
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	84,867
200 Personnel Services - Employee Benefits	51,930
400 Purchased Property Services	3,462
500 Other Purchased Services	16,700
600 Supplies	75
Total Other Instructional Programs - Elementary / Secondary	\$157,034
Total Instruction	\$22,546,165
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	454,984
200 Personnel Services - Employee Benefits	294,505
300 Purchased Professional and Technical Services	84,200
500 Other Purchased Services	1,375
600 Supplies	12,275

LEA : 127041603 Blackhawk SD

Printed 9/5/2019 1:06:34 PM

<u>Description</u>	<u>Amount</u>
700 Property	1,000
800 Other Objects	950
Total Support Services - Students	\$849,289
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	287,239
200 Personnel Services - Employee Benefits	181,533
300 Purchased Professional and Technical Services	124,113
400 Purchased Property Services	21,900
500 Other Purchased Services	83,100
600 Supplies	127,700
700 Property	170,500
800 Other Objects	550
Total Support Services - Instructional Staff	\$996,635
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,109,765
200 Personnel Services - Employee Benefits	651,309
300 Purchased Professional and Technical Services	261,000
400 Purchased Property Services	138,730
500 Other Purchased Services	223,750
600 Supplies	46,690
800 Other Objects	17,325
Total Support Services - Administration	\$2,448,569
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	292,656
200 Personnel Services - Employee Benefits	137,815
300 Purchased Professional and Technical Services	1,300
400 Purchased Property Services	600
500 Other Purchased Services	525
600 Supplies	6,200
700 Property	1,500
800 Other Objects	700
Total Support Services - Pupil Health	\$441,296
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	214,667
200 Personnel Services - Employee Benefits	137,617
300 Purchased Professional and Technical Services	13,100
400 Purchased Property Services	16,115
500 Other Purchased Services	20,500
600 Supplies	5,750
700 Property	1,750
800 Other Objects	3,050
Total Support Services - Business	\$412,549
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,395,612
200 Personnel Services - Employee Benefits	987,101

LEA : 127041603 Blackhawk SD

Printed 9/5/2019 1:06:34 PM

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	461,542
500 Other Purchased Services	3,525
600 Supplies	721,950
700 Property	65,000
800 Other Objects	5,825
Total Operation and Maintenance of Plant Services	\$3,665,555
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,275,737
600 Supplies	154,000
Total Student Transportation Services	\$2,429,737
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,925
Total Other Support Services	\$20,925
Total Support Services	\$11,264,555
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	604,860
200 Personnel Services - Employee Benefits	277,086
300 Purchased Professional and Technical Services	66,600
400 Purchased Property Services	37,100
500 Other Purchased Services	174,500
600 Supplies	22,000
700 Property	108,500
800 Other Objects	18,600
Total Student Activities	\$1,309,246
3300 <u>Community Services</u>	
800 Other Objects	7,500
Total Community Services	\$7,500
Total Operation of Non-Instructional Services	\$1,316,746
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,401,878
900 Other Uses of Funds	1,690,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,091,878
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	55,000
Total Interfund Transfers - Out	\$55,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	225,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$225,000
Total Other Expenditures and Financing Uses	\$3,371,878
TOTAL EXPENDITURES	\$38,499,344

LEA : 127041603 Blackhawk SD

Printed 9/5/2019 1:06:35 PM

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	1,925,000	1,855,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	13,575	13,250
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	6,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	325,000	190,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,250,000	2,105,000
Private Purpose Trust Fund	11,370	11,370
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	185,000	188,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,715,945	\$4,362,620

Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	171,300	173,250
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 127041603 Blackhawk SD

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$171,300	\$173,250
TOTAL CASH AND INVESTMENTS	\$4,887,245	\$4,535,870

LEA : 127041603 Blackhawk SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	39,595,000	37,945,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	329,597	176,352
0540 Accumulated Compensated Absences	547,035	478,574
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,321,543	4,176,285
0599 Other Noncurrent Liabilities	43,275,026	41,863,549
Total General Fund	\$88,068,201	\$84,639,760
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

LEA : 127041603 Blackhawk SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

LEA : 127041603 Blackhawk SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

LEA : 127041603 Blackhawk SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

LEA : 127041603 Blackhawk SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$88,068,201	\$84,639,760

LEA : 127041603 Blackhawk SD

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$88,068,201	\$84,639,760

LEA : 127041603 Blackhawk SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,652,642
0850 Unassigned Fund Balance	2,671,929
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,324,571
5900 Budgetary Reserve	225,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,549,571